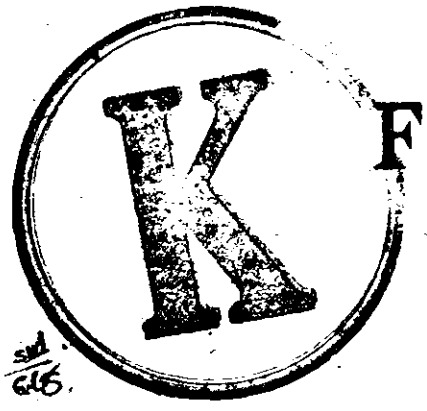
1953.  File No. O. Income Tax 53.

P3 K

Legal Dept

G. BRANCH

Subject:— Opinions on the Indian Income Tax Act 1922

File No. O. | Income Tax | 53

Gen. 194

88

CONTENTS.

Legal Department File No. C. Income Tax / 53.(G.Br.)

R.I./C.No.	Subject	Pages.
	Opinions under the Indian Income Tax Act, 1922.	
[redacted]	Whether the deposit amount taken from certain person by the Milk Commissioner can be handed over to Income tax officer instead of returning the same to the party concerned as the party has to pay some dues of income-tax.	1-6

L.D.R.I.No. G-1034,dt. 22-8-53.

Submitted.

It appears from these papers that Shri Rajaram Ramnarayan has deposited on 6-8-53 Rs.375/- in the Milk Commissioner's Office for Hot milk license. As he is in arrears of income tax dues to the extent of Rs.496-13-0 the 9th Income Tax Officer, C-III Ward, Bombay has served a notice on the Milk Commissioner under section 46(5A) of the Income Tax Act to pay him the amount due from or held by the Milk Commission on account of the said defaulter or which may subsequently become due to the latter or be held on the latter's account upto the amount of arrears still remaining unpaid.

In view of the aforesaid notice the Milk Commissioner's Office has decided to withhold the payment of the deposit to the party concerned.

The question for R.L.A.'s consideration is whether the said deposit can be surrendered to the Income Tax Officer.

Id/- 31/8

Secy.

R.D.P.
31/7/56

D.C.

Legal Department.

It is not clear from these papers whether the amount of deposit of Rs. 375/- has become payable to Shri Rajaram Ramnarayan and also whether the licensee under which the deposit was taken, is still in force. If the deposit has become payable to Shri Rajaram Ramnarayan it might would be obligatory on the Milk Commissioner to pay them said amount of Rs. 375/- to the Income Tax Officer C-III ward, Bombay (see R.L.A's opinion No.13803/A, dated 27-6-53).

If the deposit is required to be retained in the Milk Commissioner's Office in pursuance of any agreement with the licencee or in pursuance of the terms of the licence issued to him, which is yet current, the position would have to be brought to the notice of the Income Tax Officer who may also be informed that the amount has not yet become due to Shri Rajaram Ramnarayan and that it will be paid to him if and when it becomes payable to the assessee (See R.L.A's opinion No. G.358, dated 2-8-52).

Id/-

Secretary to Government.

U.R. to M.C., No. G-533, dated the 3rd Sept. 1953.

R.D.P.
31/7/53

S.C.